

ALLEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	290,300.92	6,517,800.68
	6101	290,300.92	6,517,800.68
	TOTAL ASSETS		
LIABILITIES	10	-121.20	.00
	7461	.00	13.11
	7461AV	.00	-105.66
	7461CO	.00	24.67
	7461D	.00	-178.20
	7461PR	-12,242.47	-10,461.25
	7461UN	-8,719.79	-55,015.35
	7461WC	19.21	.00
	7469	.81	.00
	7471	2,826.39	-26,275.85
	7473	32.28	-104,113.57
	7474	-306.94	-118,182.92
	7475	.00	4,830.82
	7475C	-10.00	.00
	7480	-959.19	-1,619.25
	7495	.00	-90,907.83
	7499	-37.74	-86.44
	7499L	-938.95	-1,490.57
	7504	.00	55.00
	7515	29,060.73	331,702.95
	7603	8,424.94	-71,810.34
	TOTAL LIABILITIES		
FUND BALANCE	10	-1,804,036.02	-16,406,610.60
	6302	1,534,370.89	10,292,523.21
	7602	.00	-200,000.00
	8730	.00	186,248.00
	8741	.00	-186,248.00
	8752	-29,060.73	-331,702.95
	8753	.00	200,000.00
	8770		
	TOTAL FUND BALANCE	-298,725.86	-6,445,990.34
	TOTAL LIABILITIES + FUND BALANCE	-290,300.92	-6,517,800.68



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FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20		
		-79,540.05	65,281.46
		-79,540.05	65,281.46
LIABILITIES	20		
		13,882.76	468,911.97
		13,882.76	468,911.97
FUND BALANCE	20		
		-454,149.41	-4,457,039.97
		533,689.46	4,391,758.51
		-13,882.76	-468,911.97
		65,657.29	-534,193.43
		79,540.05	-65,281.46

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FUND: 22 DIST ACTIVITY (SPEC REV MY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
222	6101 CASH IN BANK	.00	2,527.33
	TOTAL ASSETS	.00	2,527.33
FUND BALANCE			
0152826	6302 REVENUES CONTROL	.00	-2,527.33
	TOTAL FUND BALANCE	.00	-2,527.33
	TOTAL LIABILITIES + FUND BALANCE	.00	-2,527.33

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			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 25	STUDENT ACTIVITY FUND			
ASSETS				
	225	6106	OTHER CASH	443,745.00
			TOTAL ASSETS	443,745.00
FUND BALANCE	225	8737	RESTRICTED - OTHER	-443,385.00
	225	8770	UNASSIGNED FUND BALANCE	-360.00
			TOTAL FUND BALANCE	-443,745.00
			TOTAL LIABILITIES + FUND BALANCE	-443,745.00

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FUND: 310 CAPITAL OUTLAY FUND

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	31	.00	143,524.00
		.00	143,524.00
FUND BALANCE			
	31	.00	-139,449.00
	31	.00	207,775.00
	31	.00	-211,850.00
		.00	-143,524.00
		.00	-143,524.00

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		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
FUND: 320 BUILDING FUND (5 CENT LEVY)				
ASSETS				
	32	6101	CASH IN BANK	1,341,375.92
			TOTAL ASSETS	1,341,375.92
FUND BALANCE	32	6302	REVENUES CONTROL	-2,680,391.64
	32	7602	EXPENDITURES CONTROL	1,789,093.70
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	-190,465.84
	32	8737	RESTRICTED - OTHER	-259,612.14
			TOTAL FUND BALANCE	-1,341,375.92
			TOTAL LIABILITIES + FUND BALANCE	-1,341,375.92

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FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101 CASH IN BANK	435.24	99,597.30
	TOTAL ASSETS	435.24	99,597.30
FUND BALANCE			
36	6302 REVENUES CONTROL	-435.24	-121,395.57
36	7602 EXPENDITURES CONTROL	.00	119,063.05
36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-97,264.78
	TOTAL FUND BALANCE	-435.24	-99,597.30
	TOTAL LIABILITIES + FUND BALANCE	-435.24	-99,597.30

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FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40		
	40	.00	-1,789,093.70
		.00	1,789,093.70
		.00	.00
		.00	.00

REVENUES CONTROL
 EXPENDITURES CONTROL
 TOTAL FUND BALANCE
 TOTAL LIABILITIES + FUND BALANCE

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BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	44,530.06	2,070,344.91
51	6171	.00	63,332.76
51	64000	.00	258,868.00
51	6400P	.00	235,507.13
	TOTAL ASSETS	44,530.06	2,628,052.80
LIABILITIES			
51	7541	.00	392,625.00
51	75410	.00	-450,639.00
51	7541P	.00	-1,894,165.68
51	7603	3,987.56	4,265.38
51	77000	.00	-236,840.00
51	7700P	.00	-288,285.58
	TOTAL LIABILITIES	3,987.56	-2,473,039.88
FUND BALANCE			
51	6302	-242,151.59	-3,408,232.49
51	7602	197,621.53	1,274,554.82
51	87370	.00	428,611.00
51	8737P	.00	1,554,320.13
51	8739	.00	-1.00
51	8753	-3,987.56	-4,265.38
	TOTAL FUND BALANCE	-48,517.62	-155,012.92
TOTAL LIABILITIES + FUND BALANCE		-44,530.06	-2,628,052.80



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FUND: 8 GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
80	6201		1,007,132.00
80	6211	.00	4,450,516.31
80	6212	.00	-3,223,095.24
80	6221	.00	73,425,143.95
80	6222	.00	-30,846,471.39
80	6231	.00	3,464,624.66
80	6232	.00	-2,126,966.70
80	6241	.00	4,136,572.00
80	6242	.00	-3,123,372.77
80	6251	.00	2,176,805.13
80	6252	.00	-1,347,347.52
80	6261	.00	83,447.00
	TOTAL ASSETS	.00	48,076,987.43
FUND BALANCE	80		-48,076,987.43
	8710		-48,076,987.43
	TOTAL FUND BALANCE	.00	-48,076,987.43
	TOTAL LIABILITIES + FUND BALANCE	.00	-48,076,987.43

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FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
81	6211		
81	6212	.00	9,690.00
81	6221	.00	-6,540.75
81	6222	.00	287,750.00
81	6231	.00	-78,651.67
81	6232	.00	21,721.30
81	6241	.00	-21,721.30
81	6242	.00	17,122.00
81	6251	.00	-12,270.77
81	6252	.00	1,003,969.75
	TOTAL ASSETS	.00	-772,578.22
FUND BALANCE			
81	8711	.00	448,490.34
	TOTAL FUND BALANCE	.00	-448,490.34
	TOTAL LIABILITIES + FUND BALANCE	.00	-448,490.34

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FUND: 9		LONG-TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	39,232,829.37
90	64000	DEF OUT OF RES/OPEB LIAB	.00	3,286,629.00
90	6400P	DEFERRED OUTFLOWS PENS LIAB	.00	1,325,259.00
		TOTAL ASSETS	.00	43,844,717.37
LIABILITIES				
90	7443	UNAMORTIZED PREM ON ISS BONDS	.00	115,095.00
90	7455	LOAN INTEREST PAYABLE	.00	-365,143.00
90	7481	ADVANCES FROM GRANTORS	.00	-2,032,790.00
90	7491	CURRENT BOND OBLIGATION	.00	-2,451,159.00
90	7493	SICK LEAVE PAYABLE	.00	-345,409.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-19,480,795.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	44,674.00
90	75410	UNFUNDED OPEB LIABILITIES	.00	-6,946,683.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-8,452,907.00
90	7551	COMPENSATED ABSENCES	.00	-588,457.00
90	77000	DEFERRED INFLOW RESOURCE OPEB	.00	-4,714,720.00
90	7700P	DEFERRED INFLOW RES PEN LIAB	.00	-1,622,900.00
		TOTAL LIABILITIES	.00	-46,841,194.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	1,307,599.36
90	8736	RESTRICTED - DEBT SERVICE	.00	2,595,398.27
90	8770	UNASSIGNED FUND BALANCE	.00	-906,521.00
		TOTAL FUND BALANCE	.00	2,996,476.63
		TOTAL LIABILITIES + FUND BALANCE	.00	-43,844,717.37

** END OF REPORT - Generated by Angie Anderson **